

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

RUN ON 04/26/12

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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 74 / MSAD 74

2012-13

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	307	182	489	257	746
10	ATTENDING PUPILS (OCTOBER 2011)	314	158	472	241	713
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	310.5	170.0	480.5 (66%)	249.0 (34%)	729.5

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	18.3 (17:1)	10.6 (16:1)	16.6 (15:1)	=	45.5	/	48.9	=	.93	X	2396,000	=	1470,665	757,615
B.	GUIDANCE	1.0 (315:1)	0.5 (315:1)	1.1 (225:1)	=	2.6	/	2.0	=	1.30	X	100,335	=	86,088	44,348
C.	LIBRARIANS	0.4 (720:1)	0.2 (720:1)	0.3 (720:1)	=	0.9	/	1.0	=	.90	X	39,360	=	23,380	12,044
D.	HEALTH	0.4 (720:1)	0.2 (720:1)	0.3 (720:1)	=	0.9	/	1.0	=	.90	X	54,136	=	32,157	16,565
E.	EDUCATION TECHS	3.5 (090:1)	1.9 (090:1)	1.1 (225:1)	=	6.5	/	7.4	=	.88	X	147,348	=	85,580	44,086
F.	LIBRARY TECHS	0.7 (450:1)	0.4 (450:1)	0.6 (450:1)	=	1.7	/	0.0	=	1.70	X	0	=	16,058	8,272
G.	CLERICAL	1.7 (180:1)	0.9 (180:1)	1.4 (180:1)	=	4.0	/	7.0	=	.57	X	212,513	=	79,947	41,185
H.	SCHOOL ADMIN.	1.1 (275:1)	0.6 (275:1)	0.9 (284:1)	=	2.6	/	4.0	=	.65	X	276,535	=	118,634	61,114

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		17,779	9,213
B.	Supplies and Equipment	346	478		166,253	119,022
C.	Professional Development	59	59		28,350	14,691
D.	Instructional Leadership Support	24	24		11,532	5,976
E.	Co- and Extra-Curricular Student	34	114		16,337	28,386
F.	System Administration/Support	220	220		105,710	54,780
G.	Operations & Maintenance	1,013	1,204		486,747	299,796

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	306,335	157,809
B.	Education & Library Technicians	36.00%	36,590	18,849
C.	Clerical	29.00%	23,185	11,944
D.	School Administrators	14.00%	16,609	8,556

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	57,908	29,833
16	Adjustment for Title I Revenues	-189,219	-97,476

17	TOTALS	2996,624	1646,607
18	E.P.S. RATES	6,236	6,613

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A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2009          524.0          241.0          765.0
      OCTOBER 2009         491.0          267.0          758.0
      APRIL 2010           497.0          265.0          762.0
      OCTOBER 2010         484.0          259.0          743.0
      APRIL 2011           490.0          253.0          743.0
      OCTOBER 2011         473.0          237.0          710.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X    SAU
                                YEAR PUPILS    ENROLL. ADJ X    EPS RATES
      K-8 PUPILS                481.5 +      11.66 X        6,236.00    =    3,075,345.76
      9-12 PUPILS                245.0 +       8.66 X        6,613.00    =    1,677,453.58
      ADULT EDUC. COURSES AT .1    5.3          X        6,613.00    =    35,048.90
      K-8 EQUIV. INSTR. PUPILS    0.000        X        6,236.00    =     0.00
      9-12 EQUIV. INSTR. PUPILS    0.000        X        6,613.00    =     0.00

WEIGHTED COUNTS                PUPILS        WEIGHTS X
      K-8 DISADVANTAGED @ .7209    347.1 X .15 X        6,236.00    =    324,677.34
      9-12 DISADVANTAGED @ .7209    176.6 X .15 X        6,613.00    =    175,178.37
      K-8 LIMITED ENGLISH PROF.     0.0 X .700 X        6,236.00    =     0.00
      9-12 LIMITED ENGLISH PROF.     0.0 X .700 X        6,613.00    =     0.00

TARGETED FUNDS                PUPILS        WEIGHTS X
      K-8 STUDENT ASSESSMENT        481.5 X        43.00    =    20,704.50
      9-12 STUDENT ASSESSMENT        245.0 X        43.00    =    10,535.00
      K-8 TECHNOLOGY RESOURCES       481.5 X        98.00    =    47,187.00
      9-12 TECHNOLOGY RESOURCES       245.0 X        296.00    =    72,520.00
      K-2 PUPILS                    178.5 X .10 X        6,236.00    =    111,312.60

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT    =    101,628.14
      9-12 SMALL SCHOOL ADJUSTMENT    =     0.00

OPERATING ALLOCATION                                5,651,591.19
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %    5,482,043.45

30  ADJUSTED TOTAL OPERATING ALLOCATION                                5,482,043.45

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					964,398.40
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	28,377.00	X	101.10%	=	28,689.15
35	TRANSPORTATION - EPS ALLOCATION					512,531.37
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					69,317.80
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,574,936.72
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,056,980.17

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	MSAD 74			
	11/01/12 ADDN TO ELEM SCHOOL	363,430.00	93,238.99	456,668.99
	05/01/13 ADDN TO ELEM SCHOOL	0.00	99,518.04	99,518.04
42	TOTAL PRINCIPAL & INTEREST	363,430.00	192,757.03	556,187.03
43	APPROVED LEASES FOR 2011-12 - RSU 74 / MSAD 74			0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 74 / MSAD 74			0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 74 / MSAD 74			0.00
47	TOTAL DEBT SERVICE ALLOCATION			556,187.03
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			7,613,167.20

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION					
ANSON	346.0	48.19%	3,668,785.27		0.00		3,668,785.27					
EMBDEN	124.5	17.34%	1,320,123.19		0.00		1,320,123.19					
NEW PORTLAND	80.5	11.21%	853,436.04		0.00		853,436.04					
OLON	167.0	23.26%	1,770,822.69		0.00		1,770,822.69					
TOTAL	718.0						7,613,167.19					
			2011 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION				
ANSON			127,900,000	7.690		983,551.00		3,668,785.27	983,551.00	28.35%	7.69M	
EMBDEN			200,900,000	7.690		1,544,921.00		1,320,123.19	1,320,123.19	38.05%	6.57M	
NEW PORTLAND			65,400,000	7.690		502,926.00		853,436.04	502,926.00	14.50%	7.69M	
OLON			86,200,000	7.690		662,878.00		1,770,822.69	662,878.00	19.10%	7.69M	
TOTAL			480,400,000			3,694,276.00		7,613,167.19	3,469,478.19	100.00%	7.22M	

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,613,167.20	3,469,478.19	4,143,689.01
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,613,167.20	3,469,478.19	4,143,689.01
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59D BUS REFURBISHING ADJUSTMENT			0.00
59E LESS MAINECARE SEED			0.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			4,143,689.01
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 45.57%	STATE SHARE % = 54.43%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 45.57%	STATE SHARE % = 54.43%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,782,714.94		